

**FEDERAL AND STATE HISTORIC PRESERVATION TAX INCENTIVE PROGRAM
EVALUATION OF ELIGIBILITY FORM**

The federal Tax Reform Act of 1986 and Michigan Public Acts 213 and 214 of 1999 provide income tax incentives for the certified rehabilitation of certified historic resources, provided that certain conditions are met. This form will assist you in determining if your project may qualify for either or both of these incentive programs. Eligibility for either program does not guarantee or preclude eligibility for the other program. The Michigan Historic Preservation Tax Incentive Program requires that projects that are eligible for the federal program must first make use of the federal program and that a corresponding reduction in the Michigan incentives will be made.

For questions regarding national or state register designation please check Michigan Sites Online at www.sos.state.mi.us/history/preserve/michsite/index.html or contact the State Historic Preservation Office at (517) 373-1630. For questions regarding local historic districts and ordinances contact your local clerk’s office.

1. Federal Eligibility

If you answer NO to any one of the following questions, you do not qualify to participate in the federal Historic Preservation Tax Incentive Program. If you answer YES to *all* of the following questions, your project may qualify for this program and we encourage you to complete the federal Historic Preservation Certification Application Form.

- 1.1.

Is the property individually listed in the National Register of Historic Places? OR
Does the property contribute to a national register listed district?

☐ Yes

☐ No
- 1.2.

Is all or part of the property income-producing? OR
Will all or part of the building be income-producing after the rehabilitation?

☐ Yes

☐ No
- 1.3.

What is the present adjusted basis of the building?
- 1.4.

What is the estimated cost of the rehabilitation?
- 1.5.

Is the estimated rehab cost greater than or equal to the present adjusted basis?

☐ Yes

☐ No

2. State Eligibility

Eligibility for the State Historic Preservation Tax Incentive Program is based primarily on the population of a community and the type of historical designation a property has received. First you will need to determine which set of eligibility criteria apply to your project. If your answer to any one of the questions within your criteria group is NO, you do not qualify to participate in the State Historic Preservation Tax Incentive Program. If you answer YES to *all* within your criteria group, your project may qualify for this program and we encourage you to complete the Michigan Historic Preservation Certification Application Form.

What is the current population of the local unit government having jurisdiction over the property?

A) Local Units with populations under 5000

- A.1.

Is the property individually listed in the national or state register? OR
Does the property contribute to a national or state register district? OR
Is the property in a local historic district created by ordinance under
Michigan’s Local Historic District Act (PA 169 of 1970, as amended)

☐ Yes

☐ No
- A.2.

What is the current SEV for the property?
- A.3.

What is the estimated cost of the rehabilitation?
- A.4

Is the estimated rehab cost greater than or equal to 10% of the SEV?

☐ Yes

☐ No

PLEASE NOTE: If your project appears to qualify for the federal program and the Michigan programs under criteria group A, you need only submit 2 complete copies of the federal application along with Verification of State Equalized Value forms. The Verification of State Equalized Value form must be submitted with the Part 2 application. You will receive a bill directly from the National Park Service requesting payment of all federal review fees.

B) Local Units with a population of 5000 or more

- B.1.

Is the property in a local historic district created by ordinance under
Michigan’s Local Historic District Act (PA. 169 of 1970 as amended)?

☐ Yes

☐ No
- B.2.

What is the current SEV for the property?
- B.3.

What is the estimated cost of the rehabilitation?
- B.4.

Is the estimated rehab cost greater than or equal to 10% of the SEV?

☐ Yes

☐ No

PLEASE NOTE: If your project appears to qualify for the federal program and the Michigan programs under criteria group B, you need only submit 2 complete copies of the federal application along with the Declaration of Location and Verification of State Equalized Value forms. The Declaration of Location form and the \$25 Michigan fee must be

submitted with the Part 1 application. The Verification of State Equalized Value form must be submitted with the Part 2 application. You will receive a bill directly from the National Park Service requesting payment of all federal review fees.